IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.

: To Be Assigned

Confirmation No. : TBA

First Named Inventor

: Yasutsugu MURANISHI

Filed

: March 31, 2006

TC/A.U.

: To Be Assigned: To Be Assigned

Examiner Docket No.

: 038658.57498US

Customer No.

: 23911

Title

: Dressing Method in Vertical Duplex-Head Surface

Grinding Machine

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Please enter the following amendments to the claims.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.